IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.144 OF 2006

The Commissioner of Central Excise ..Appellant
Vs.
M/s.Harinagar Sugar Mills Ltd. ..Respondent

Mr.S.M.Shah with Mr.A.S.Rao for the Appellant.
Mr.M.H.Patil for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
J.P.DEVADHAR,JJ.

DATE : 21ST FEBRUARY,2007

P.C.

1. Heard the learned Counsel for the parties. We have perused the order of the learned Commissioner of Central Excise (Appeals). In paragraph No.5 of the said order, there is clear finding of fact, which reads as under :-

> "There is no dispute that the inputs had been received in the factory of the Appellant, and were used in the manufacturer of final dutiable products and the inputs were duty paid."

2. In view of the aforesaid finding of fact, there is no substantial question of law involved in the above. In view thereof, the Appeal stands dismissed.

(J.P.DEVADHAR,J.) **(DR.S.RADHAKRISHNAN,J.)**